IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

C.E.A. No.117 of 2006
Date of decision: November 21, 2006

Commissioner of Central Excise Commissionerate, Jalandhar.

-----Appellant

Vs.

M/s Oswal Paper and Allied Industries, G.T. Road, Mukerian (Pb.).

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mrs. Daya Chaudhary, Assistant Solicitor General of India for the appellant.

ORDER:

This appeal has been preferred under Section 35(G) of the Central Excise Act, 1944 (for short, "the Act") by revenue against the order dated 26.08.2005 passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi (Annexure P-3), proposing following substantial question of law:-

> "Whether the Tribunal is correct in allowing credit utilized by the parties before availing exemption Notification No.6/2000 based on quantity of clearances, when the same credit relates to inputs lying in stock or used in finished excisable goods lying in stock on the date when the option for exemption was exercised especially in view of specific provisions Rule 57 AG of the Central Excise Rules, 1944?

In view of order passed on 20.11.2006 in C.E.A. No.118 of 2006 (O&M), ***Commissioner of Central Excise Commissionerate, Jalandhar*** v. ***M/s Mukerian Paper Ltd., G.T. Road, Mukerian (Pb.)***, this appeal is dismissed.

(ADARSH KUMAR GOEL)
JUDGE

November 21, 2006
ashwani

(RAJESH BINDAL)
JUDGE